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Examples of Class 8 Property Include:

- Manufacturing & Processing Machinery
- Amusement Rides
- Auto Service & Repair Equipment
- Bakery Equipment
- Bottling Equipment
- Distillery Equipment
- CATV Head End Equipment
- Cannery Equipment
- Conveyors
- Food Preparation Equipment
- Fork Lifts (Water & Air Powered)
- Laundry & Dry Cleaning Equipment

The following schedule is recommended for valuing Class 8 property in the 2011 assessment year:

Year	of Acquisition	Percent Good of Acquisition Cost
2010		89%
2009		79%
2008		75%
2007		69%
2006		64%
2005		58%
2004		52%
2003		42%
2002		32%
2001		21%
2000 and prior		11%

Class 8, Machinery & Equipment, is Defined as:

Machinery and equipment used in production or processing industries having an economic life of 12 years or more but subject to functional and economic obsolescence as technologically advanced and more efficient machinery becomes available.